



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board Meeting  
Held on December 13, 2016  
Des Plaines, Illinois**

- 1. Roll Call:** Chairman Mauro Glorioso; Jim Bilotta; Robert J. Steffen, Dana D. Kinion (via conference call), and Kevin Freeman.

**Staff:** Louis G. Apostol, JD, CAE, Executive Director & General Counsel;  
Steve Waggoner, Chief Administrative Law Judge;  
Dianne Lerman, Recording Secretary.

**Guest:** Scott L. Ginsburg, Attorney, Robbins Schwartz, Representing Intervening Taxing Body Shawnee County Unit School District No. 84.

Mr. Glorioso convened the meeting at 10:00 a.m. Mrs. Kinion was at the PTAB Springfield Office hosting "Staff Appreciation Day". Mr. Glorioso moved to allow Mrs. Kinion to participate in the meeting via conference call. Mr. Freeman seconded the Motion and it carried 4-0.

- 2. Approval of Board Minutes from the October 12, 2016 Meeting:**

Mr. Freeman moved to approve the Board Minutes of November 15, 2016 as presented. Mrs. Kinion seconded the Motion and it carried 4-0.

- 3. Adoption or Amendments to the Agenda:**

Mr. Freeman moved to accept the Agenda as presented and to move item uu., of Section 5. Discussion of Motions, to Agenda Item 3-A. Mr. Bilotta seconded the Motion and it carried 4-0.

Mr. Steffen arrived at 10:10 am.

**BOARD MEMBERS**

Kevin L. Freeman  
*Chicago*

Jim Bilotta  
*Lockport*

Robert J. Steffen  
*South Barrington*

Dana D. Kinion (Acting)  
*Springfield*

**3-A. uu. Grand Tower Energy Center, LLC: #15-00452-I-3 (Jackson)**

Mr. Bilotta moved to accept the Amended Certificate from the Board of Review to allow the intervention of Shawnee County Unit School District No. 84, and grant a 90-day extension to file all documents. Mr. Freeman seconded the Motion and it carried 5-0.

**4. Executive Director's Report**

Mr. Apostol reviewed the agency's current operations and the FY17 Expense Report. He reported PTAB expended 33.4% of the FY17 approved budget through the first five months of the fiscal year. Mr. Apostol reported that budget negotiations with Labor Relations / AFSCME are still ongoing at this time. He further reported plans are underway to recruit additional clerical and ALJ staff to assist in processing current workload requirements with an emphasis on hiring qualified Veterans.

Mr. Apostol reported that both Becky Hesse and Shawn Murphy will formally retire on December 31<sup>st</sup>. He stated they have agreed to remain at PTAB as 75-Staff until suitable replacement staff can be identified and hired. Mr. Apostol also reported Albert Nguyen will leave PTAB on December 16<sup>th</sup> and Kayla Hergenrother has joined the Springfield staff on December 12<sup>th</sup>. The Board wished Becky and Shawn the very best in retirement and thanked them for their excellent service to PTAB and the State of Illinois.

Mr. Apostol reported that in accordance with Section 7-105(H) of the Human Rights Act, the Department of Human Rights has found PTAB's Affirmative Action Plan, to be in full compliance with established criteria.

Mr. Apostol reported on the progress of the Illinois Statewide Audit under Auditor Frank Mautino. He stated PTAB staff is giving its full cooperation and assistance when submitting documents and other requests.

Mr. Apostol reported on the progress of the PTAB/CMS On-Line Filing project. He stated PTAB IT staff is working closely with the CMS IT Department and is making significant progress at this time.

Mr. Apostol reported on his participation in the Governor's Rapid Response Program and Council of Counsels meetings in Springfield and Chicago.

Mr. Apostol reported PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol distributed copies of the 2015 Synopsis of Representative Cases for review and comments. He stated Section 16-190(a) of the Property Tax Code (35 ILCS 200/16-190(a) requires the Board to publish a volume of representative cases decided by the Board each year. He further stated PTAB maintains multiple year copies of these decisions on the PTAB website at [www.ptab.illinois.gov](http://www.ptab.illinois.gov) for easy reference purposes.

Mr. Apostol reported preparations for the “Staff Appreciation Day” at both the Springfield and Des Plaines Offices are underway today. He thanked Dianne Lerman, Becky Hesse, and Pamela Ifft for coordinating the purchase of food and beverages that were compliments of the Board and Executive Director.

Mr. Apostol reminded the Board the next meeting is scheduled for Wednesday, January 18<sup>th</sup> at 10:00 a.m., in Des Plaines.

Mr. Freeman moved to accept the Executive Director’s Report. Mr. Glorioso seconded the Motion and it carried 5-0.

## **5. Discussion of Motions**

- a. Abdul Junagadhwala: #15-24757-R-1 (Cook – Maine)  
Jim Kelly: #15-24759-R-1 (Cook – Maine)  
Mariola Krosniak: #15-24763-R-1 (Cook – Maine)  
UFP: #15-24841-C-3 (Cook – Elk Grove)  
Fred Wickizer: #15-24843-R-1 (Cook – Rogers Park)  
Michael Kalish: #15-24844-R-1 (Cook – Rogers Park)  
Leopold & Anna Nawrot: #15-24845-R-1 (Cook – Maine)  
Jessica & Kolman Nem: #15-24866-R-1 (Cook – Maine)  
Erich Muellner: #15-24870-C-1 (Cook – Maine)  
Steve Rogin: #15-24875-C-2 (Cook – Evanston)  
Steve Rogin: #15-24877-C-2 (Cook – Evanston)  
Geri Kubiesa: #15-24885-R-1 (Cook – Stickney)  
Sophia Travlos: #15-24888-C-1 (Cook – Rogers Park)  
Kenneth Streckert: #15-24891-C-1 (Cook – Rogers Park)  
Constance Warnstedt: #15-24906-C-1 (Cook – Rogers Park)  
Demetra Soter: #15-24909-R-1 (Cook – Rogers Park)  
Juana Ryan: #15-24911-R-1 (Cook – Rogers Park)  
Sheila Rodriguez: #15-24912-R-1 (Cook – Rogers Park)  
Violet Ortiz: #15-24916-R-1 (Cook – Rogers Park)  
Wayne Muldrow: #15-24920-R-1 (Cook – Rogers Park)  
Joan Korach: #15-24921-R-1 (Cook – Rogers Park)  
John Errera: #15-24924-R-1 (Cook – Rogers Park)  
Larry Dieckmann: #15-24927-R-1 (Cook – Rogers Park)  
John & George Boudouvas: #15-24929-R-1 (Cook – Rogers Park)

Mr. Bilotta moved to grant a final 90-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- b. George Petkovic: #15-23472-R-1 (Cook – Lake View)  
George Petkovic: #15-23474-R-1 (Cook – Lake View)  
George Petkovic: #15-23476-R-1 (Cook – Lake View)  
George Petkovic: #15-23478-R-1 (Cook – Lake View)

Mr. Freeman moved to grant a final 30-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- c. Brian Basic: #15-28701-C-1 (Cook – Lake)

Mr. Bilotta moved to grant a final 90-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

- d. Roger Mattea: #15-03864-R-1 (St. Clair)  
Roger Mattea: #15-03898-R-1 (St. Clair)  
Roger Mattea: #15-03900-R-1 (St. Clair)  
Nailesh Patel: #15-04817-C-1 (St. Clair)  
Gregory Mathews: #15-04974-R-1 (St. Clair)  
Jeffery Thomas: #15-05021-R-1 (St. Clair)  
David VanDeVoorde: #15-05084-R-1 (St. Clair)

Mr. Freeman moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- e. Thomas & Lea Sommers: #15-00401-F-1 (Fayette)  
Thomas & Lea Sommers: #15-00402-F-1 (Fayette)

Mr. Steffen moved to grant a final 30-day extension in each of the appeals listed above. Mrs. Kinion seconded the Motion and it carried 5-0.

- f. LR Group, LLC: #15-06167-C-1 (Winnebago)  
Bank One Trust 3957: #15-06177-C-1 (Winnebago)  
Menards Inc.: #15-06180-C-3 (Winnebago)  
DJ Properties: #15-06414-C-1 (Winnebago)  
Briscoe Family Rev Living Trust: #15-06415-C-1 (Winnebago)  
SJEC, LLC: #15-06418-C-1 (Winnebago)  
Nicor Gas Company: #15-06427-I-1 (Winnebago)

Mr. Freeman moved to grant the Winnebago County Board of Review a final 60-day extension for each Class 1 appeal and a final 90-day for the Class 3 appeal. Mr. Glorioso seconded the Motion and it carried 5-0.

- g. Ashley Hirsch: #15-00425-R-1 (McHenry)  
Guntis Kugis: #15-01816-R-1 (McHenry)  
Robert Hollett: #15-03247-R-1 (McHenry)  
Michael Clesceri: #15-03508-R-1 (McHenry)  
Conrad Tomczyk: #15-03834-R-1 (McHenry)  
Michael & Jennifer: #15-03931-R-1 (McHenry)  
Thomas Resnick: #15-03998-R-1 (McHenry)  
Duane Dudek & Jannet Ting: #15-04516-R-1 (McHenry)  
Barbara McMorris: #15-03681-R-1 (McHenry)

Mr. Freeman moved to grant the McHenry County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- h. J & J Brown Enterprises, LLC: #15-00467-C-2 (McLean)

Mr. Freeman moved to grant the McLean County Board of Review a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- i. Carl Cavitt: #15-00103-R-1 (Kankakee)  
John & Megan Froehner: #15-00127-R-1 (Kankakee)

Mr. Freeman moved to grant the Kankakee County Board of Review a final 60-day extension in each of the appeals list above. Mr. Glorioso seconded the Motion and it carried 5-0.

- j. Vern Henne Harvest Property Management: #15-00757-R-1 (Kendall)  
Richard Groesch: #15-00761-R-1 (Kendall)

Mr. Freeman moved to grant the Kendall County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- k. Peggy Afflerbaugh & Jerry Griffin: #15-01444-R-1 (Ogle)  
William & Teresa Sutton: #15-01467-C-1 (Ogle)  
Ted N. Gesin: #15-01468-C-1 (Ogle)

Mr. Bilotta moved to grant the Ogle County Board of Review a final 30-day extension in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- l. Steve Hankins: #15-01053-R-1 (Logan)

Mr. Bilotta moved to grant the Logan County Board of Review a final 30-day extension. Mr. Steffen seconded the Motion and it carried 4-0.

- m. Glenn & Karen Fajardo: #15-03720-R-1 (Macoupin)

Mr. Freeman moved to grant the Macoupin County Board of Review a final 45-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- n. The Landings Airport Condo Owners Assn.: #15-00805-C-2 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 60-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- o. The Landings Airport Condo Owners Assn.: #15-00805-C-2 (Kane)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, C.U.S.D. #300. Mr. Steffen seconded the Motion and it carried 5-0.

- p. Cabela's: #15-22682-C-3 (Cook – Barrington)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, C.U.S.D. #300. Mr. Steffen seconded the Motion and it carried 5-0.

- q. Prologis USLV TRS1 LLC: #15-26490-I-2 (Cook – Leyden)

Mr. Steffen moved to grant a final 45-day extension to Intervenor, Addison Creek River Conservancy Dist., City of Northlake, Northlake Fire Protection Dist., Northlake Public Library Dist., and S.D. #87. Mr. Freeman seconded the Motion and it carried 5-0.

- r. Daniel J. Michlig Menard, Inc.: #15-03373-C-3 (Lake)  
Daniel J. Michlig Menard, Inc.: #15-03500-C-3 (Lake)

Mrs. Kinion moved to grant a final 60-day extension to Intervenor, Grant C.H.S.D. #124 in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- s. M.E. Fields, Inc.: #15-29111-C-2 (Cook – Northfield)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor, Glenbrook H.S.D. #225. Mr. Freeman seconded the Motion and it carried 5-0.

- t. Midwest Generation, LLC: #14-00728-I-3 (Will)

Mr. Freeman moved to grant a 60-day extension to Intervenor, Laraway C.C.S.D. #70-C. Mr. Bilotta seconded the Motion and it carried 5-0.

- u. AT&T Services, Inc.: #15-25910-C-2 (Cook – Northfield)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor, Glenbrook H.S.D. #225 and Glenview C.C.S.D. #34. Mr. Steffen seconded the Motion and it carried 5-0.

- v. Sears Holdings Corporation: #15-24522-C-3 (Cook – Orland)

Mr. Freeman moved to grant a final 30-day extension to Intervenor, Orland Fire Protection Dist., Orland Park Public Library, S.D. #135, and S.D. #230. Mr. Glorioso seconded the Motion and it carried 5-0.

- w. O'Reilly #D12499: #15-25121-C-2 (Cook – Orland)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor, Orland Fire Protection Dist., Orland Park Public Library, S.D. #135, and S.D. #230. Mr. Glorioso seconded the Motion and it carried 5-0.

- x. Shadow Ridge: #15-21090-R-2 (Cook – Palos)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, S.D. #118 and S.D. #230. Mr. Steffen seconded the Motion and it carried 5-0.

- y. The Fidelity Group, Ltd.: #15-01965-C-3 (Lake)  
The Fidelity Group, Ltd.: #15-02703-C-3 (Lake)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Village of Lake Zurich in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- z. Geneva Nursing & Rehab Center: #15-02003-C-2 (Kane)

Mr. Bilotta moved to grant a 30-day extension to Intervenor, Geneva C.U.S.D. #304. Mr. Freeman seconded the Motion and it carried 5-0.

- aa. Aurora Supportive Living Center: #15-02001-C-3 (Kane)  
Grove of Fox Valley: #15-02002-C-3 (Kane)

Mr. Freeman moved to grant a final 90-day extension to Intervenor, City of Aurora in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- bb. Abidon, Inc.: #15-02098-C-2 (Winnebago)  
Walgreens: #15-01634-C-2 (Winnebago)  
Walgreens: #15-01636-C-2 (Winnebago)

Mr. Bilotta moved to grant, Intervenor, Rockford S.D. #205 a final extension until 1-30-17 in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- cc. Piedmont Office Realty Trust, Inc.: #15-05079-C-3 (DuPage)

Mr. Steffen moved to grant a final 60-day extension to Intervenor, Itasca Comm. Library Dist., Itasca Fire Protection Dist., Itasca Park District, Itasca S.D. #10, and Lake Park H.S.D. #108. Mr. Freeman seconded the Motion and it carried 5-0.

- dd. Carrie Gibori: #15-25792-R-2 (Cook – New Trier)  
Lorelei Rosenthal: #15-25898-R-2 (Cook – New Trier)

Mr. Steffen moved to grant Intervenor a final 60-day extension to Avoca S.D. #37 and New Trier T.H.S.D. #203 in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- ee. L.B. Anderson & Company, Inc.: #15-05070-C-3 (DuPage)

Mr. Bilotta moved to grant a 60-day extension to Intervenor, Lake Park H.S.D. #108, Bloomingdale S.D. #13, Village of Bloomingdale, Bloomingdale Park Dist., and Bloomingdale Public Library. Mrs. Kinion seconded the Motion and it carried 5-0.



- ff. First Midwest Bank: #15-26977-C-2 (Cook – Worth)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Village of Alsip. Mr. Steffen seconded the Motion and it carried 5-0.

- gg. Coca Cola Enterprises, Inc.: #15-25044-I-3 (Cook – Worth)  
David Presbitero: #15-26973-R-2 (Cook – Worth)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Village of Alsip, in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- hh. Deborah Johnson Trust: #15-05049-I-2 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, Wood Dale S.D. #7 and Wood Dale Library. Mr. Steffen seconded the Motion and it carried 5-0.

- ii. Ross Laser: #15-26728-R-2 (Cook – New Trier)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, Glencoe S.D. #35 and New Trier T.H.S.D. #203. Mr. Steffen seconded the Motion and it carried 5-0.

- jj. David Presbitero: #15-26973-R-2 (Cook – Worth)

Mr. Glorioso moved to grant a final 90-day extension to Intervenor, C.H.S.D. #218. Mr. Bilotta seconded the Motion and it carried 5-0.

- kk. Ice Associates, LLC: #15-04996-C-2 (Lake)  
Federal Life Insurance Company: #15-04997-C-2 (Lake)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, Adlai E. Stevenson H.S.D. #125 and Aptakisic Tripp S.D. #102. Mr. Steffen seconded the Motion and it carried 5-0.

- ll. OSF Saint Francis, Inc.: #15-01073-C-1 (Ogle)

Mr. Freeman moved to Vacate Default and resend evidence to the Ogle County Board of Review with a 90-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- mm. John Cooper: #14-03666-R-1 (Edwards)  
John Cooper: #14-03667-R-1 (Edwards)

Mr. moved to vacate default in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- nn. Michael Krugman: #15-04508-R-1 (Lake)  
Michael Krugman: #15-04509-R-1 (Lake)  
Michael Krugman: #15-04510-R-1 (Lake)  
Michael Krugman: #15-04511-R-1 (Lake)

Mr. Bilotta moved to deny the request to reinstate in each of the appeals listed above. Mrs. Kinion seconded the Motion and it carried 5-0.

- oo. Tinley PK Rental Property: #15-22037-C-3 (Cook – Bremen)

Mr. Glorioso moved to grant the request to reinstate the appeal. Mr. Steffen seconded the Motion and it carried 3-2.

- pp. Philip Varghese: #14-03090-R-1 (DuPage)

Mr. Freeman moved to reinstate the appeal and set it for hearing. Mr. Steffen seconded the Motion and it carried 5-0.

- qq. Paula Harrington, Living Trust: #14-02372-R-1 (Kane)

Mr. Bilotta moved to deny the request to reconsider. Mr. Freeman seconded the Motion and it carried 5-0.

- rr. Ray Ibrahim: #10-35945-R-1 (Cook – Jefferson)

Mr. Bilotta moved to deny the request to rescind the PTAB decision. Mr. Freeman seconded the Motion and it carried 5-0.

- ss. David Lehmann: #11-33018-R-1 (Cook – Lake View)

Mr. Bilotta moved to deny the request to issue a revised PTAB decision. Mr. Freeman seconded the Motion and it carried 5-0.

- tt. Nahman Eingal: #15-22739-R-1 (Cook – Lake View)  
Gembell, LLC: #15-22742-R-1 (Cook – Lake View)  
Hollywood Beach, LLC: #15-22745-R-1 (Cook – Lake View)  
5700 North Winthrop LLC: #15-22746-R-1 (Cook – Lake View)

Mr. Glorioso moved to reinstate each of the appeals listed above and notify the BOR with a 90-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

uu. MOVED TO AGENDA ITEM 3-A.

Grand Tower Energy Center, LLC: #15-00452-I-3 (Jackson)

vv. Marquardt School District No. 15: #12-03872-I-3 (DuPage)  
Marquardt School District No. 15: #13-03767-C-3 (DuPage)  
Marquardt School District No. 15: #14-02996-I-2 (DuPage)  
Marquardt School District No. 15: #15-05662-I-2 (DuPage)

Mrs. Kinion moved to grant the Joint Motion to Stay all Proceedings in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

## **6. Attachments**

### **Decisions A – G and Z**

As to Attachment A, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Freeman moved to approve the attachment with removal of docket number 13-23953-R-1. Mr. Glorioso seconded the Motion and it carried 5-0.

As to Attachment C, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

As to Attachment D, Mr. Bilotta moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment F, Mrs. Kinion moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

As to Attachment G, Mr. Bilotta moved approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mrs. Kinion recusing.

As to Attachment Z, Mr. Freeman moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 5-0.

### **Workload Report**

Mr. Apostol presented and reviewed the November 30<sup>th</sup> Workload Report. He stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported ALJ staff produced 2,300 decisions in November. He further reported staff produced a total of 14,221 closed decisions in the first five months of the fiscal year. He again stated PTAB continues to produce more decisions in FY17 than in previous years and credited the staff for excellent production numbers. He again stated, staff continues to work toward reducing the backlog of appeals and he regularly meets with staff to review current systems in an effort to streamline the decision process.

Mr. Apostol again presented graphs prepared by IT that reflect, Weekly ASI Visits, Decisions Viewed Weekly, Weekly PTAB Website Visits, Board Portfolios Viewed Weekly, Letters Viewed Weekly, Board Decisions by Month and Xerox Pages printed Monthly. He again noted taxpayers and practitioners are utilizing the website more to track the progress of appeals and to download information. He again stated this continues to save significant staff time and reduced duplication expenses.

### **7. Other Business**

There was no other business to report at this time.

### **8. Adjournment**

Mr. Freeman moved to adjourn the meeting at 11:25 a.m. Mr. Steffen seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE  
Executive Director & General Counsel

LGA/dl